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OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

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St. Louis, Missouri 63101  
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July 9, 2008

Gregory Hayes, Commissioner of Forestry  
Forestry Division  
1415 N. 13<sup>th</sup> Street  
St. Louis, MO 63106-4424

RE: Payroll Distribution of the Forestry Division, STL Works Section  
(Project # 2008-25)

Dear Mr. Hayes:

We have conducted a payroll distribution of the City of St. Louis Forestry Division, STL Works Section (Dept. #214) for the pay period ending December 22, 2007. The objectives of this review were to determine if:

- Eligible City employees received wages.
- Wages were adequately safeguarded.
- Employees were only paid for actual hours worked.
- Accrual and use of paid leave were accurate.

Our fieldwork was completed on December 27, 2007. During the observation the payroll distribution, nothing came to our attention that caused us to believe that wages were not properly distributed or adequately safeguarded.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

If you have any questions, please contact me (314) 622-4723.

Respectfully,

Mohammad H. Adil  
Internal Audit Manager

cc: John Zakibe, Deputy Comptroller  
Ronald Smith, City Operations Manager, Office of the Mayor  
Milton Tom Gumersell, Supervisor, St. Louis Works Section